

## Financial Questions

		Agency Name _____ Date _____ Reviewer _____
1. Does your agency's accounting system track all revenues and expenses attributable to the public transit program?		Required.
2. Are these revenues and expenses clearly identified as being related to the public transit program?		Required.
3. Does your agency have on-file an approved cost allocation plan?		Required if charging indirect costs. Must update annually if (1) system made a change in accounting system, thereby affecting the previously approve cost allocation plan/indirect cost rate, (2) the system's proposed cost allocation plan/indirect cost rate exceeds the amounts approved previously by more than 20%, and/or (3) the system changes the cost allocation plan/indirect cost rate proposal methodology. Must have adopted plan on file, most do not actually receive federal approvals.
4. Are your agency's books set up on an accrual or a cash basis?		Can use either, but must report on accrual basis at year-end.
5. Have annual single audits, conforming to OMB Circular A-133, been conducted? If not, why? Have those audits been submitted to the Iowa DOT before the end of the next Fiscal Year?		Each <b>RECIPIENT</b> or sub <b>RECIPIENT</b> of federal transit assistance funds must arrange for an audit conforming to the single audit requirements in <u>OMB Circular A-133</u> . A nonfederal entity that expends less than \$500,000 in federal awards (from all federal sources, not just transit funds) is exempt from Federal audit requirements for that year. However, records must be available for review or audit by appropriate officials of the federal agency, pass-through entity, or General Accounting Office (GAO).
6. Did the audits contain findings pertaining to FTA funds? Have those findings been resolved?		Iowa DOT must report problems in findings resolutions to the FTA.

7. Since the last review, have any internal, state, or local governmental reviews or audits covered the system's transit program? If yes, were any findings related to FTA program requirements?		Some transit agencies and other forms of local or state government have internal auditors, who may test FTA-related programs. Iowa DOT should be made aware of those instances.
8. How do you determine the amount of state and federal support for each of your services/subproviders?		Procedure should provide fair allocation of state and federal support to all services provided directly or through a subprovider. (When urban system purchases service from a region, state and federal support is responsibility of urban.)
9. What other sources (non-STA, non-FTA) of program support do you have for your transportation program? [give source(s) and approximate amount(s)]		Info required for Title VI analysis.
10. How do you handle the proceeds from sale of FTA-funded equipment?		Proceeds from sale of 5310/5311-funded equipment must be credited to and used for support of public transit program, as must proceeds of 5309, if less than \$5,000. If proceeds from 5309 are over \$5,000, federal share (percentage) must be returned to Iowa DOT for repayment to FTA.
11. Does your system provide incidental services with FTA-funded equipment? (Incidental services can include meal delivery, charters, or restricted client transportation. It can also involve maintenance of other than transit vehicles or, in the case of FTA-funded facilities, the rental of space to an intercity carrier or the placement of a pop machine which will generate revenue.)		Incidental use of such equipment is allowed, if it does not exceed 20% of total usage and if fully-allocated costs are recovered. The incidental uses in facilities must be approved by FTA and the revenues must be applied toward the transit program. (reference page 4-2 in 2010 triennial review workbook.)
12. How does your system track the use of FTA-funded vehicles for incidental services to verify that incidental usage does not exceed 20% on any vehicle?		Some tracking method is necessary.
13. How does your system assure that the fully-allocated costs of providing such incidental services are covered by other than public transit funds?		Revenues must, at minimum, cover the fully-allocated cost of such services

14. Does your system utilize the “transit levy?”		If transit levy is used, funds must be dedicated to transit use, so there could be legal problems in zeroing out year end surpluses.
15. What does your system do with any “profits” earned from provision of incidental services?		Revenues/profits must be credited to and used for support of public transit program.
16. What happens to “surpluses” in the transit budget at the end of the fiscal year?		No passenger revenues, state or federal transit funds, or transit levy funds may be transferred out of the transit program for nontransit use. If other funds (such as contract funds or unrestricted local funds) are transferred, this should be disclosed to source.
17. Describe how your agency assures that vendors are paid no later than 3 working days following receipt of a capital reimbursement payment from DOT?		Required.
18. How does your system assure that state, federal and transit levy funds are spent only on costs attributable to the public transit program?		Funds from these sources are provided only for support of costs attributable to public transit program
19. Does your agency have written internal financial management procedures?		Required.
20. Has your agency received any rebates for items purchased with federal assistance? If so, how was the accounting for those rebates handled?		Rebates must be treated as a contra-expense. The eligibility for federal reimbursement is therefore reduced. If the impending rebate was not considered in requesting the initial reimbursement, part of federal payment must be returned.

21. Does the system have a written policy describing the public comment process on increases in the basic fare structure and on major service reductions?		Required. The policy should provide an opportunity for a public hearing or public meeting for any fare increase or major service reduction, should describe how such meetings will be conducted, and how the results of such meetings will be considered in the process of changing fares and service. A public meeting is not mandatory; however, an opportunity for a public meeting in order to solicit comments must be given. While the requirement is limited to fare increases and major service reductions, it is good public policy to receive public input for any significant fare or service changes.
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<b>Management Questions</b>		
1. Does your system perform all transit functions with its own staff or do you purchase services from others? If so list other providers included in system statistics.		See following questions.
2. Does your system have signed purchase of service contracts with each of the providers listed?		Required.
3. Does your purchase of service (or subprovider) contract pass along all federal requirements connected to the transit program?		Required.
4. Does your system annually obtain, and keep on file, debarment/suspension certifications from all service contractors providing services valued at over \$25,000?		Required. To ensure that service contractors are not debarred or suspended, the system should search the Excluded Parties Listing System, <a href="https://www.epls.gov/epls/search.do">https://www.epls.gov/epls/search.do</a> , prior to entering in to contracts.
5. Does your system annually obtain, and keep on file, lobbying certifications from all service contractors providing services valued at over \$100,000?		Required.

6. Has the system, or its subcontractors, used non-Federal funds for lobbying activities? If yes, have proper disclosures been made and filed with the Iowa DOT on Standard Form LLL? Have all disclosures been updated quarterly if needed and so reported?		The use of Federal funds for lobbying is prohibited. If lobbying services are procured with non-Federal funds the system, or its subcontractors, is required to submit the disclosure form, Standard Form LLL. Iowa DOT will submit the form to FTA. Activities that are required to be disclosed include the hiring of any third-party (i.e. lobbyist) for the purposes of attempting to influence a covered federal action. Disclosure is not required for activities performed by the system's, or subcontractor's, own regularly employed officers and employees.
7. Are required EEO posters displayed at transit system office, contractors' offices, transit garage, etc?		Required.
8. Does the system, or its subcontractors, meet the threshold for submission of a formal EEO program? If yes: Does the system, or its subcontractors, have on file with the Iowa DOT an approved EEO plan? Does the Iowa DOT obtain program updates every three years from the system or subcontractors? How does the system ensure that the EEO obligations are fulfilled?		Systems and subcontractors that receive capital or operating assistance in excess of \$1 Million or planning assistance in excess of \$250,000 <b>and</b> employ 50 or more transit-related employees must submit to the Iowa DOT an EEO plan. Program updates are due to the Iowa DOT every three years.
9. Has the system notified the Iowa DOT of any change in local laws and/or litigation that has impact on the system's FTA-funded service?		Required.
10. Have any <i>civil rights</i> complaints or lawsuits been filed against your transit system or against any of your contractors?		If none – OK. Otherwise see further questions.
11. If so, what was the nature of the complaints/lawsuits and what is the status of resolving them?		See further questions.
12. Have these developments been reported to the Office of Public Transit?		Required.
13. Considering the agencies and organizations for whom your agency provides contracted transportation services—would any of them be considered minority organizations?		Info required for Title VI report.

14. What are the names and job titles of other agency staff assigned Title VI duties? Do staff assigned Title VI duties understand how Title VI and related statutes Environmental Justice and Limited English Proficiency (LEP) relate to the public transit program? What Title VI training has been provided to staff?		Information only. Transit agency staff needs to be aware of Title VI and its applicability.
15. How does the system notify the public of their rights under Title VI?		Information shall be provided to the public regarding their Title VI obligations and apprise members of the public of the protections against discrimination afforded them by Title VI. This information can be disseminated through measures that can include, but shall not be limited to, a posting on the agency's website. Notice should include: (1) A statement that the agency operates programs without regard to race, color, and national origin; (2) A description of the procedures that members of the public should follow in order to request additional information on the system's nondiscrimination obligations; and (3) A description of the procedures that members of the public should follow in order to follow in order to file a discrimination complaint against the system. FTA C 4702.1A
16. How does the system ensure that subcontractors comply with Title VI requirements?		The system is responsible for ensuring that subrecipients comply with Title VI requirements.
17. How does the system identify, investigate, and track Title VI complaints? Do these procedures afford the public due process for resolving complaints?		FTA C4702.1A states that, "recipients and subrecipients shall develop procedures for investigating and tracking Title VI complaints filed against them and make their procedures for filing a complaint available to the public upon request."

<p>18. What steps has the system taken to ensure meaningful access to the benefits, services, information, and other important portions of their programs and activities for individuals who are limited English proficient (LEP)?</p>	<p>Can ensure that LEP persons have meaningful access to their programs and activities by developing and carrying out a language implementation plan. In the absence of such a plan, systems should find other ways to provide meaningful access: training bilingual staff to act as interpreters and translators, using telephonic and video conferencing interpretation services, formalizing use of qualified community volunteers, using centralized interpreter and translator services, hiring staff interpreters, using symbolic signs (pictographs), and translating vital materials into languages other than English.</p>
<p>19. How has the system sought out and considered the viewpoints of minority, low-income, and LEP populations in the course of conducting public outreach and involvement activities?</p>	<p>Transit systems should seek out and consider the viewpoints of minority, low-income, and LEP populations in the course of conducting public outreach and involvement activities. Include strategies in public participation plan. Some effective practices include: using locations, facilities, and meeting times that are convenient and accessible to low-income and minority communities; providing opportunities for public participation through means other than written communication, such as personal interviews or use of audio or video recording devices to capture oral comments; and coordinating with individuals, institutions, or organizations and implementing strategies to reach out to members in the affected minority and/or low-income communities.</p>
<p>20. Are public transit vehicles ever used to transport individuals across state lines?</p>	<p>See following question.</p>
<p>21. Has your organization registered as a motor carrier with the Federal Motor Carrier Safety Administration of USDOT?</p>	<p>Required for any transit provider that may transport passengers across state lines.</p>

22. If your organization is registered with the FMCSA, do the vehicles display the assigned USDOT numbers?		Required for vehicles designed or used to transport 8 or more passengers (including the driver) for compensation or for vehicles designed or used to transport 15 or more passengers (including the driver) not for compensation.
23. If your organization is not a unit of state or local government, do you follow the Federal Motor Carrier Safety Regulations?		Required by federal law for private carriers crossing state boundaries, required by state law for private carriers operating within Iowa.